

## **MOTOR VEHICLES**

### **What does registered vehicles mean?**

Registered vehicles means vehicles that are registered with the N C Department of Motor Vehicles with tags and have not expired. Registered vehicles include tagged cars, trucks, boat trailers, utility trailers, camping trailers and motor homes.

### **When is my vehicle tax bill due?**

Motor vehicle taxes are due the 4<sup>th</sup> month following the purchase or renewal of vehicle tags.

### **What is the vehicle fee?**

It is an assessment fee set by the municipalities. The fee goes toward public transportation. The fee is not based on the value of the vehicle.

### **I no longer own the vehicle that I am being billed for. Do I still owe the taxes?**

The tax office billed you due to the tag being renewed or purchased. If you sold this vehicle or no longer have possession of the vehicle and you turned the tags into the NC DMV, and show documentation that you no longer are the owner of the vehicle. You are required to notify the tax office with the above information. You can contact us at 919-560-0300.

### **I do not agree with the tax value of my vehicle?**

Licensed vehicle value appeals, and supporting documentation must be postmarked within 30 days of the billing date printed on the tax bill. Mail appeals and supporting documentation to Durham County Tax Administration, Attn: Vehicle Appeal, PO Box 3397, Durham, NC 27702. Examples of supporting documentation includes a copy of the bill of sale documenting the purchase price from a dealer, a written appraisal performed by a dealer that clearly states the appraisal reflecting the retail value as of January 1st of the year in which the taxes are due, pictures of the vehicle documenting its condition, or documentation showing mileage of vehicle.

### **I am no longer a resident of Durham County?**

If you have moved out of state and have registered your vehicle in the state that you now reside, you will need to furnish us with a copy of your vehicle registration and we will pro-rate your vehicle based on the registration date in North Carolina till the time you registered the vehicle in the state that you now reside.

If you have moved from Durham County to another county in North Carolina, taxes are based on your residence at the time of registration.

### **I paid my property taxes at the time I purchased my vehicle.**

When you purchase a car in North Carolina and register it for the first time you pay state taxes, a road use fee, registration fee, tag and title fees. The tax bill from Durham County is for City and County property taxes. The bill covers a full year beginning from the renewal date to the date the license tags expires.

**I purchased my vehicle in 2009 and my tax bill says I owe taxes for 2008.**

The tax office operates on the fiscal year that spans from July 1, 2008 to June 30, 2009. This taxing unit is referred to as the tax year 2008. Any vehicle tax bills generated during this time period are referred to as 2008 tax bills.

**I have only owned my vehicle for 4 months. Why is my bill so high?**

This bill covers a full year beginning from the renewal date to the date the license tag expires.

**My purchase price is less than the tax value. Can I appeal my value?**

We will consider values based on dealer sales, however we do not adjust vehicle values based on a bill of sale between individuals. You will need to fax (919-560-0350) or mail us a copy of the bill of sale. Mail documentation to Durham County Tax Administration, Attn: Motor Vehicles P O Box 3397, Durham, NC 27702